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MEMO ENDORSED

September 15, 2014

VIA ECF & FACSIMILE
212-805-6326

The Honorable Colleen McMahon
United States District Court
Southern District of New York
Daniel Patrick Moynihan U.S. Courthouse
500 Pearl Street, Chambers 1640
New York, New York 10007-1312

Re: *United States ex. rel. Kester v. Novartis Pharmaceuticals Corp. et al.*,
Civil Action No. 11-8196 (CM) (JCF)

Dear Judge McMahon:

We write on behalf of relator David M. Kester as to the "reverse false claim" theory. In *Novartis V*, this Court invited the pharmacy defendants to tell the Court, in two days, whether they intended to move to dismiss the reverse false claims theory. ECF 233, at 55. Defendants did so in a four-page motion arguing that Kester had failed to plead facts giving rise to such liability. Mem. at 3, ECF 237. The Court also set a deadline of September 10 for Kester to respond to the defendants. Because of the Court's order requiring us to file an amended complaint by September 15, and confusion as to the timing of our response in light of that amendment, we did not submit a response by the September 10 deadline, and we apologize to the Court for this oversight.

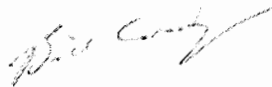
However, in response to the pleading issue raised by the pharmacy defendants in their motion, the amended complaint filed by Kester today contains, in paragraphs 73-74 and 159, allegations that support defendants' liability under

9/16/2014
World defendants
please respond in this
for page or less, to all
argument (implicit in this
letter that it would
not be futile to repletn
to add these
paragraphs
to his
complaint?
Thank you

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section (a)(1)(G). Kester respectfully seeks leave to add these allegations to his complaint, notwithstanding our failure to respond to the pharmacy defendants' prior motion to dismiss his Second Amended Complaint.

Sincerely,

A handwritten signature in dark ink, appearing to read "Bill Carmody", written in a cursive style.

William Christopher Carmody

Enclosure: